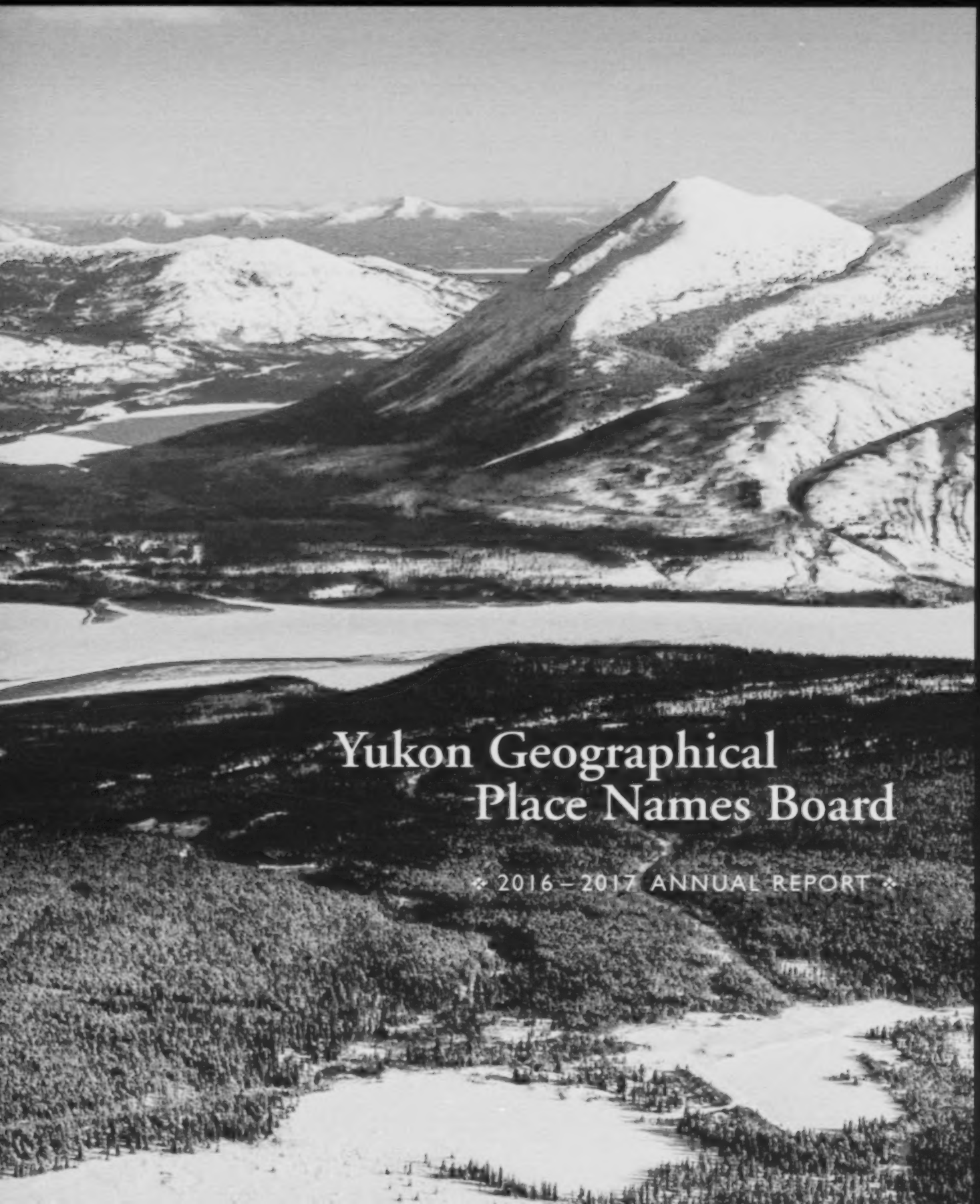


Yukon Geographical Place Names Board

2016 – 2017 ANNUAL REPORT

The names of places reflect Yukon's diverse culture, history, and landscape. Names such as Aishihik, Kusuwa and Tuchitua are just a few of the native names found on a modern map of the Yukon. Yukon First Nations named rivers, mountains, lakes and landmarks long before the first non-native explorers and settlers arrived in the territory. Names such as Gyò Cho Chú (Big Salmon River) tell where animals and fish are plentiful. Other names, such as Thechâl Mān (Sekulman Lake), 'Stone Scraper for Hides' describe artifacts, people and events. Today's Yukon First Nations still remember these names and are working to record them for future generations.

Beginning in the nineteenth century, explorers, fur traders, and prospectors came to the Yukon to trade with native people, search for gold, and explore the vast landscape, giving their own names to the land. The Danish explorer Vitus Bering was the first non-native to name a geographical feature in northwest America. Bering had entered the newly formed navy of the Russian tsar Peter the Great and in 1724 was appointed to conduct an expedition to explore the water routes between Siberia and North America. In 1741, Bering named an island lying off the coast in the proximity of a very prominent mountain. He anchored near the island on St. Elias' feast day and named the island for the saint. The dominant mountain in question was, later in the eighteenth century, given the name of the island and Mount St. Elias became one of several peaks that define the border between Canada's Yukon and the American State of Alaska.

While Bering and explorers to follow gave names to geographical features without asking the local names for places, others, such as geologist George Dawson and the Yukon's first Commissioner, William Ogilvie, recorded many native names during their years in the Yukon, including the Yusezyu and Tatchun Rivers in central Yukon.

Many of the official names on the Yukon map today were given by non-native settlers who came to the Yukon during the Gold Rush period of the 1890s. In the area around Dawson City, Allgold, Bonanza, Eureka, and Nogold recall the successes and failures of the miners who came to the territory during the Klondike Gold Rush. Names such as Carcross (from Caribou Crossing), Fox Lake, and Eagle's Nest Bluff, testify to the richness of Yukon's wildlife resources. Other places, such as Five Finger Rapids on the Yukon River, Blackstone Mountain, and White River, were named for the shape, colour, and form of the land and water itself. One of the best known names of this type is Whitehorse, which took its name from the White Horse Rapids, whose foamy white crests reminded early prospectors of horses' manes. Another legend tells of a chief's white horse drowning there.

(left) The name Tagish figures in Tagish (community), Tagish Lake, Tagish Bridge, and Tagish River. It is a close approximation of the Athabaskan name Tāgish, which references the 'break up of ice on a lake or river', as shown in this stretch of the Tagish River.

(cover) Carcross, Yukon. The mountains and lakes in this area are named in English as well as in two Yukon First Nations languages, Tagish Athabaskan and Tlingit. Carcross is an abbreviation of 'Caribou Crossing'. The late Tagish elder Angela Sidney explained that the caribou actually crossed at a narrow point on Nares Lake. That crossing was called Medzih E'ół in the Tagish Language, and Wátsix Nakwani Yé in Tlingit, both meaning 'place where caribou swim across'.

The Origin of the *Yukon Geographical Place Names Board*

In 1897, Canada established the *Geographic Board of Canada* whose mandate was to approve official place names across the country. Interestingly, one of the motivations for establishing this board came from events happening in the Yukon, from the discovery of gold in the Klondike. Today, the successor to this Board is known as the *Geographical Names Board of Canada* (GNBC) which until recently was referred to as the *Canadian Permanent Committee on Geographical Names* (CPCGN). The GNBC is made up of 23 members representing the provinces and territories, as well as federal departments that deal with surveying, mapping, translation, archives, parks, and native affairs.

In 1986, the responsibility for naming geographical features in the Yukon was transferred from the Department of Indian and Northern Affairs to the Government of Yukon, putting geographical naming in the hands of Yukon residents for the first time. As part of this transfer the Government of Yukon established the *Yukon Geographical Names Board* (YGNB) in 1987 to undertake the job of researching and approving geographical names.

In 1995, under the *Umbrella Final Agreement*, the *Yukon Geographical Names Board* was replaced by the *Yukon Geographical Place Names Board* (YGPNB).

The Board's Responsibilities

The *Yukon Geographical Place Names Board* (YGPNB) is constituted under the *Umbrella Final Agreement* (UFA), signed by the Council of Yukon First Nations (CYFN), the Yukon Government and the Government of Canada. The Board's primary function is to consider and recommend the naming or renaming of places or features located within the Yukon with special reference to Chapter 13, Section 11 of the UFA. The Board's mandate does not include the naming or renaming of features or sites within municipal boundaries or of transportation corridors (highways and bridges).

Board Members

The Board is comprised of six Yukoners who share a common interest in developing place name policies that address all Yukoners. Three members are nominated by the Yukon Government and three by the Council of Yukon First Nations, and all serve three-year terms.

(below) St. Andrew's Presbyterian Church at Bennett is located on the historic Chilkoot Trail from Dyea on the Alaskan coast to Bennett, BC. It was constructed in 1899 from local materials to the design of the pastor, Rev. J. A. Sinclair. It is now the only original building left of a once-thriving community.

Member Profiles 2016-2017

CO-CHAIRS:

› RON CHAMBERS: Mr. Chambers is of Southern Tutchone, Tlingit and Scottish ancestry. He was born and raised in the Kluane area but spent his high school years in Haines, Alaska, and northern California. After graduation, he pursued his artistic interests at SAIT in Calgary. He was a Park Warden in Jasper and Kluane parks for 22 years before retiring to start his own guiding business. Ron has been a member of many boards over the years and was Deputy Chief of Champagne and Aishihik First Nations. He currently sits on the Yukon Heritage Resources Board and Yukon River Salmon Subcommittee.

› JOHN RITTER, CO-CHAIR: Mr. Ritter has served the Board for four consecutive terms. He is also Director Emeritus of the Yukon Native Language Centre. As a linguist, he has worked with all Yukon languages and contributes to the spelling and pronunciation of native place names. Also crucial to the place name application process is his ability to provide the Board with translation services during consultation periods held with First Nations elders.

MEMBERS:

› GORDON ALLISON: Mr. Allison's career has centred around natural resource management, with positions with the Federal and First Nations governments. He presently does contract work in land management and heritage, primarily for CAFN, from his long-time home in Haines Junction. He has a keen interest in Yukon's geography and history and in his free time enjoys historical research.

› BESSIE COOLEY: Ms. Cooley is a fluent speaker of the Tlingit language and served for many years as the Tlingit Language Instructor at the Teslin School. At Yukon College she completed the Certificate and Diploma Courses for Native Language Instructors, and earned both an Associate of Applied Science degree in Native Language Education and a Bachelor of Arts degree in Native Studies at the University of Alaska Fairbanks. In retirement Bessie continues to serve as a Tlingit language resource person and mentor in her home community of Teslin.

› ANDRÉ BOURCIER: Dr. Bourcier holds a Ph. D. in linguistics and has studied seven of the eight Yukon FN languages in his 15 years with the Yukon Native Language Centre. His particular study has been Gwich'in, and he has also worked in Inuvialuit. He is presently Acting Director of YNLC. Dr. Bourcier's knowledge of the Yukon languages is a great asset to the Board.

› TESTLOA SMITH: Testloa Smith was appointed to the Board in 2016. He is a member of the Ross River Dena Council and is a fluent speaker of the Kaska language. Testloa has served in various capacities for the Ross River Dena Council and the Kaska Dena Council for many years. He is currently serving as Land Steward in the Department of Lands, Resources, and Heritage for the Ta'an Kwäch'än Council in Whitehorse.

SUPPORT PERSONNEL:

› DEANA LEMKE: Ms. Lemke was first contracted by the Board during the 2006-2007 fiscal year to provide administrative and secretariat support for its activities. She is the proprietor of Beyond Words Business Services and has extensive experience in board functioning and financial management.

› GARRY NJOOTLI: Mr. Njootli was appointed Yukon Toponymist in 2003. He is responsible for reviewing place-name submissions sent to the Government of Yukon's Heritage Resources Unit. He ensures they are complete and meet basic criteria before being forwarded to the Yukon Geographical Place Names Board for consideration. He also serves as a non-voting member of the Board. Mr. Njootli is a member of the Vuntut Gwitchin First Nation (Old Crow, Yukon).

View at the north end of Marsh Lake, showing the start of the Yukon River (at top) and McClintock River and Bay (at top right). McClintock River is known in Tagish language as Gês Tu'ê' and as T'ahíni in Tlingit, both meaning 'king salmon river'.

Yukon's Place Name Review Process

Initially, place name applications are submitted to the Yukon Government's *Heritage Resources Unit*, a component of the Cultural Services Branch within the Department of Tourism & Culture.

Once place name applications have been received by the Yukon Government, the Yukon Toponymist is assigned the task of establishing correct locations of proposed place name sites, ensuring that the correct spellings have been recorded on applications and verifying the reasons for place name requests. This helps to ensure that the proposed place name features are accurately located by latitude and longitude and that place names' meaning, spelling and cultural significance have been properly documented. Once the information provided on applications has been confirmed by Yukon Government staff, the applications are forwarded to the Board for review and consideration in the naming or renaming process. If the applications are considered to have merit, they are recommended to the Minister of Tourism & Culture for approval.

Processing place name applications in a timely manner is a priority of the Board. However, the speed with which place name applications are processed is dependent on a number of factors that include:

- completeness of the applications when initially submitted to the Heritage Resources Unit;
- whether the place name sites are on First Nation traditional or settlement lands, or on federal or territorial lands;
- whether the sites identified are located within parks;
- whether the locations of the sites have been accurately determined;
- whether the historical or cultural backgrounds have been given.

The status of individual place name applications is tracked by means of a *Geographical Place Names Application Process Flow Sheet* (see Figure 1 on page 11).

Umbrella Final Agreement direction to the Board

The *Umbrella Final Agreement* directs the Board in its review of place name applications as follows:

- Section 13.11.2: "When considering the naming or renaming of places or features located within the Traditional Territory of a Yukon First Nation, or when acting with a federal agency where joint jurisdiction over the naming of the place or feature exists, the *Yukon Geographical Place Names Board* shall consult with that Yukon First Nation or federal agency."
- Section 13.11.3: "A Yukon First Nation may name or rename places or geographical features on Settlement Land and such place names shall be deemed to be approved by the *Yukon Geographical Place Names Board*."
- Section 13.11.4: "Traditional aboriginal place names shall be included, to the extent practicable and in accordance with map production specifications of Canada, on revised maps of the National Topographic Series."

PLACE NAMES OF THE TAGISH REGION, SOUTHERN YUKON

Compiled by Mrs. Angela Sidney
for the
Yukon Native Languages Project
Council for Yukon Indians
1980

Assessment Criteria for Place Name Applications

Under the established review process, place name applications submitted are first reviewed by the Yukon Toponymist who confirms each application's accuracy and completeness. The Yukon Toponymist then forwards the application to the Board.

The Board uses the following guidelines to assess applications:

1. First priority shall be given to names with long-standing local usage by the general public, particularly indigenous names in the local native language.

2. Names of rivers, lakes, creeks, and other physical features shall be used for the entire feature. For example, the Yukon River has one name for its entire length, although it is visible from many locations such as Whitehorse, Carmacks, Ft. Selkirk and Dawson City.

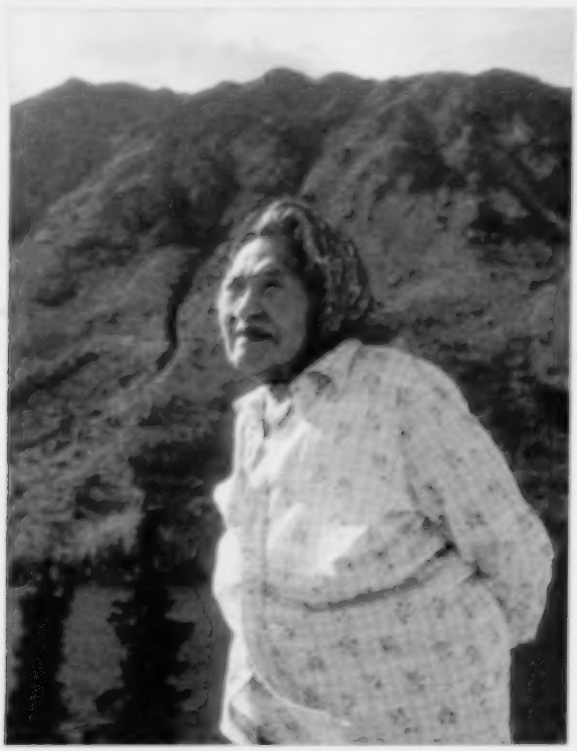
3. Proposals to name a place or geographical feature after a specific person shall show that the person to be commemorated has contributed significantly to the area where the feature is located. In most cases, personal names may be given to geographical features only after the person's death.

4. When proposing names for previously unnamed features, those for which no local names exist, preference shall be given to names from native languages, names that describe the feature, names associated with historical events, and the names of people who have made an important contribution to the area where the place name is proposed.

5. Names shall be recognizable words or acceptable combinations of words, and shall be in good taste. Names that are discriminatory or derogatory from the point of view of race, gender, colour, religion or political affiliation shall not be accepted.

6. The spelling and accenting of names shall agree with the rules of the language in which they were written.

7. The Board has no jurisdiction over the assignment of names within municipalities, parks, territorial divisions, or other legal bodies that have been created by, or result from, legislation. Proposals for name changes within a national park are subject to federal review and approval. When geographical features are wholly or partly located within a national park, names and name changes proposals are to be referred directly to the Geographic Names Board of Canada (GNBC).



(right and opposite) Tagish Elder Angela Sidney, CM, 1902-1991, was a pioneer in the documentation of Yukon First Nations place names. In the 1970s she worked with anthropologist Julie Cruikshank and linguists John Ritter and Jeff Leer, carefully explaining the names of places in her traditional homeland in both Tagish Athabaskan and Tlingit languages.

Summary of Board Activities During 2016-2017 Fiscal Period

The Yukon Geographical Place Names Board carried out a variety of tasks during fiscal year 2016-2017.

a) Board Meetings

The Board held meetings in Whitehorse on April 22, 2016, December 8, 2016, and March 10, 2017.

All Board meetings took place in the Yukon Native Language Centre library at Yukon College. The YNLC setting is especially suited to the conduct of Board business, with ample space, computer and sound recording resources, as well as an extensive reference library of toponymic and historical materials. YNLC staff provide helpful technical assistance during the Board meetings.

b) Review of Place Name Applications

During its meeting held on April 22, 2016, the Board reviewed a set of twenty submissions from the Teslin Tlingit Council, representing First Nations names of features in its traditional territory. The TTC has been an enthusiastic participant in the YGPNB documentation process, and we were pleased to welcome and hear from fluent Elders Aggie Johnston and Jane Smarch.

Many of the names reviewed were of Athabaskan origin, and some were of combined Athabaskan and Tlingit language origin. These place names were originally documented by TTC through interviews with Elders living in the 1980s who had first-hand knowledge of the names and their sources. With the inexorable passage of time, the meanings and pronunciations of those names have become less clear to today's Elders. The Toponymist will continue to work with TTC to shed light on these names and revisit their status at a later date.

(below) Tarfu Lake in foreground, Atlin Lake in background. The mountain at right is known locally as both Mount Minto and as Jubilee Mountain. The name Atlin comes from Tlingit: Â Tlèn (big lake, great lake).

At its next meeting held on December 8, 2016, the Board welcomed Testhoa George Smith as newly appointed member. A fluent speaker of the Kaska language, and originally from the Ross River area, he brings a wealth of experience in lands and resource management that will assist our deliberations. The Board also voted to confirm Ron Chambers as Co-Chair of YGPNB, replacing Tracy Rispin who left the Board at the end of her term.

Four submissions from the Department of Environment were reviewed at the December meeting, two requiring additional work and two approved, including Sakiw Creek north of Burwash on the Alaska Highway.

At its final meeting of the fiscal year held on March 10, 2017, the Board dealt with a number of administrative and financial issues, with updates on the revisions to the YGPNB website and the status of the landscape slide digitization project nearing completion. The Board also approved a photoshoot that took place later that month.

c) Photo Documentation

The Board attempts to compile a complete set of information for each place name it recommends to the Minister for approval, including pronunciation, meaning and historical/cultural significance, as well as visual documentation wherever possible.

In March 2017, a successful photoshoot was conducted in the area around Marsh, Tagish, and Bennett Lakes. Some of the resulting images are shown in this report, and will be useful for future YGPNB publications.

(below) View of Millhaven Bay (at left) and Bennett Lake, with Carcross mountains in the background.

Place Names Documentation Project

Since 1996, the *Yukon Geographical Place Names Board* and the Yukon Native Language Centre have jointly conducted a place name photo documentation project that visually records Yukon sites and features. The landscape images in this report are examples of the cost-shared documentation.

All place name photos in this report were taken by Wayne Towriss for the Yukon Native Language Centre and the Yukon Geographical Place Names Board.

The Board's Web Site

The *Yukon Geographical Place Names Board* web site was launched in January of 2005.

Board members believe the web site is a useful tool for informing the public about Yukon's rich culture and history that is reflected in the place names. As well, the Board believes the web site is an excellent vehicle for describing processes and criteria used to evaluate place name applications.

Additionally, the web site offers viewers the opportunity to observe photographs of Yukon features and to listen to sound files of First Nation elders pronouncing the names of these features in their own language.

For example, photographs of *Jekwdzi'edzi* (Alligator Lake) and *Nänidhèt* (Old Woman Rock) are illustrated, and sound files of these names in Southern Tutchone and Hän are featured.

To view the Board's web site go to: **www.yukonplacenames.ca**

YGPNB 2017 - 2018

Over the next year the Board will continue to review place name applications. As part of this process, the Board will consult regularly with the Yukon Toponymist to ensure that all applications received are complete and accurate. The Board will also continue to consult with applicants, First Nations, language experts and the public as required to confirm that all documentation is correct before applications are decided. The approved applications will be forwarded to the Minister, who then will make the final decision based on the Board's recommendation.

The Board will continue to work with governments to ensure that approved place name features are included in accordance with map production specifications of Canada on revised maps of the National Topographic Series.

YUKON PLACE NAME INFORMATION

Information about Yukon and other Canadian place names can be obtained by consulting the Geographic Names Board of Canada database at:

GEO NAMES
Natural Resources Canada
Room 634-615 Booth Street
Ottawa, Ontario
Canada K1A 0E9

www. geonames.nrcan.gc.ca

For information about the Yukon Geographical Place Names process or to obtain a status report on a submitted application contact:

YUKON TOPONYMIST
Cultural Services Branch
Heritage Resources Unit (L-1)
P.O. Box 2703
Whitehorse, Yukon
Canada Y1A 2C6

Telephone: (867) 667-3099
Toll-free: (800) 661-0408 (ext. 3099)
Fax: (867) 393-6456

www. yukonheritage.com

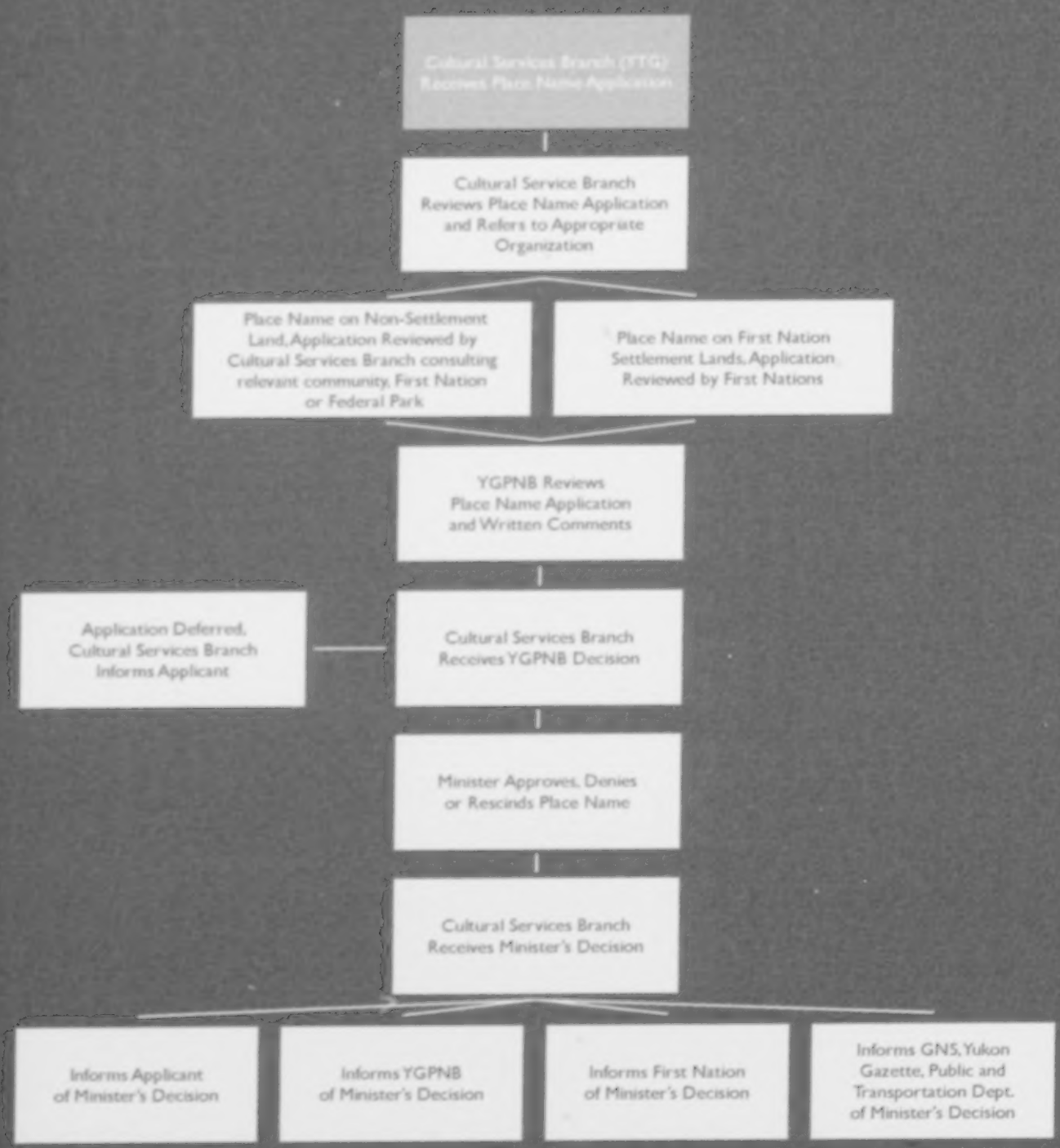
For additional information about the activities and mandate of the *Yukon Geographical Place Names Board* please contact:

SECRETARIAT
Yukon Geographical Place Names Board
P.O. Box 31164
Whitehorse, Yukon
Canada Y1A 5P7

Telephone: (867) 667-7500
Fax: (867) 393-3904
Email: yukonplacenames@yknet.ca

www. yukonplacenames.ca

FIGURE 1: GEOGRAPHICAL PLACE NAMES APPLICATION PROCESS FLOW SHEET


Cultural Services Branch (YTG) Receives Place Name Application
Cultural Service Branch Reviews Place Name Application and Refers to Appropriate Organization
Place Name on Non-Settlement Land, Application Reviewed by Cultural Services Branch consulting relevant community, First Nation or Federal Park
Place Name on First Nation Settlement Lands, Application Reviewed by First Nations
YGPNB Reviews Place Name Application and Written Comments
Application Deferred, Cultural Services Branch Informs Applicant
Cultural Services Branch Receives YGPNB Decision
Minister Approwes, Denies or Rescinds Place Name
Cultural Services Branch Receives Minister's Decision
Informs Applicant of Minister's Decision
Informs YGPNB of Minister's Decision
Informs First Nation of Minister's Decision
Informs GNS, Yukon Gazette, Public and Transportation Dept. of Minister's Decision

2016 - 2017 FINANCIAL STATEMENTS

March 31, 2017

INDEX

	Page
Management Responsibility Statement	1
Independent Auditors' Report	2
Statement of Operations	3
Statement of Changes in Net Assets	4
Statement of Financial Position	5
Statement of Cash Flows	6
Notes to the Financial Statements	7 - 9
Supplementary Schedule A and B	10-11

M. McKay & Associates Ltd.
Certified General Accountants

MANAGEMENT RESPONSIBILITY STATEMENT

The management of Yukon Geographical Place Names Board is responsible for preparing the financial statements, the notes to the financial statements and other financial information contained in this annual report.

Management prepares the financial statements in accordance with Canadian accounting standards for not-for-profit organizations. The financial statements are considered by management to present fairly the board's financial position and results of operations.

Management, in fulfilling its responsibilities, has developed and maintains a system of internal accounting controls designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use, and that the records are reliable for preparing the financial statements.

The financial statements have been reported on by M. McKay & Associates Ltd., Chartered Professional Accountants, the board's auditors. Their report outlines the scope of their examination and their opinion on the financial statements.

Chairperson

August 31, 2017

M. McKay & Associates Ltd.
Certified General Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of Yukon Geographical Place Names Board

We have audited the accompanying financial statements of Yukon Geographical Place Names Board, which comprise the statement of financial position as at March 31, 2017, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the board's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements present fairly, in all material respects, the financial position of Yukon Geographical Place Names Board as at March 31, 2017, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

M. McKay & Associates

M. McKay & Associates Ltd.
Chartered Professional Accountants

Whitehorse, Yukon
August 31, 2017

M. McKay & Associates Ltd.
Certified General Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD
STATEMENT OF OPERATIONS
For the year ended March 31, 2017

	2017	2016
REVENUES		
Yukon Government Transfer	$ 77,294	$ 75,798
Other revenue	5,000	18,000
Interest	-	341
	82,294	94,139
EXPENSES		
Secretariat	23,831	23,062
Honoraria	15,800	15,075
Documentation	11,943	35,732
Communications and website	9,615	2,434
Travel	7,380	19,877
Annual report	5,025	5,489
Rent	4,920	4,900
Professional fees	4,510	4,510
Office and general	1,088	816
Meetings	224	142
Bank charges	111	150
	84,447	112,187
DEFICIENCY OF REVENUES OVER EXPENSES	$ (2,153)	$ (18,048)

M. McKay & Associates Ltd.
Certified General Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD
STATEMENT OF CHANGES IN NET ASSETS
For the year ended March 31, 2017

	2014 surplus	Investment in capital assets	Unrestricted net assets	Total
Balance, March 31, 2016	$ 60,081	$ 22,065	$ (300)	$ 81,846
Excess of revenues over expenses	(6,943)	-	4,791	(2,152)
Balance, March 31, 2017	$ 53,138	$ 22,065	$ 4,491	$ 79,694

M. McKay & Associates Ltd.
Certified General Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD
STATEMENT OF FINANCIAL POSITION
March 31, 2017

	2017	2016
ASSETS		
CURRENT		
Cash	$ 61,181	$ 37,988
Term deposits	-	4,319
Accounts receivable	5,000	25,580
GST receivable	1,444	1,890
	67,625	69,777
CAPITAL ASSETS (note 3)	22,065	22,065
	$ 89,690	$ 91,842
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	$ 9,996	$ 9,996
NET ASSETS		
2014 SURPLUS (note 7)	53,138	60,081
INVESTMENT IN CAPITAL ASSETS	22,065	22,065
UNRESTRICTED NET ASSETS (note 6)	4,491	(300)
	79,694	81,846
	$ 89,690	$ 91,842

Approved on behalf of the Board:

John Tilbee Chairperson

M. McKay & Associates Ltd.
Certified General Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD
STATEMENT OF CASH FLOWS
For the year ended March 31, 2017

	2017	2016
OPERATING ACTIVITIES		
Government transfer	$ 77,294	$ 75,798
Interest received	-	341
CYFN Documentation	5,000	18,000
Cash paid to suppliers, board members and staff	(63,420)	(137,548)
NET INCREASE (DECREASE) IN CASH	18,874	(43,409)
CASH, beginning of year	42,307	85,716
CASH, end of year	$ 61,181	$ 42,307
CASH CONSISTS OF:		
Cash	$ 61,181	$ 37,988
Term deposits	-	4,319
	$ 61,181	$ 42,307

M. McKay & Associates Ltd.
Certified General Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2017

1. Nature of operations

Yukon Geographical Place Names Board was established under the Umbrella Final Agreement, and the Yukon First Nations Final Agreements. Its main purpose is to consider and recommend to the Yukon government the naming or renaming of places or features in Yukon. It is exempt from income taxation under Sec. 149(1)(l) of the Income Tax Act.

2. Significant accounting policies

The board applies Canadian accounting standards for not-for-profit organizations.

(a) **Revenue recognition**

The board follows the deferral method of accounting for government transfers. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(b) **Accounting estimates**

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the year. Actual results could differ from these estimates.

(c) **Capital assets**

In common with may small non profit organizations with revenue under $500,000 the Board does not amortize its capital assets. Capital asset purchases are reported as expenses in the year purchased, and recorded as assets valued at historical cost. Proceeds from the disposal of capital assets are reported as revenue in the year sold. Amortization is not recorded. The investment in capital assets account reports the accumulated cost of capital assets.

(d) **Financial instruments**

Financial assets and liabilities are initially measured at fair value. Subsequently, financial instruments are reported at amortized cost, except for investments in equity instuments that are quoted in active markets, which are measured at fair value. Changes in fair value are recognized in net income.

M. McKay & Associates Ltd.
Certified General Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2017

3. Capital assets

	2017	2016
Office furniture and equipment	$ 5,665	$ 5,665
Website	16,400	16,400
	$ 22,065	$ 22,065

4. Financial instruments

Financial instruments consist of cash, GST receivable and, accounts payable and accrued liabilities. Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

(a) Fair value

The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity dates.

(b) Credit risk

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The Board has credit risk in bank deposit accounts and receivables.

(c) Liquidity risk

Liquidity risk is the risk that the Board will encounter difficulty in meeting its obligations associated with financial liabilities.

The Board is exposed to liquidity risk in meeting its obligations associated with financial liabilities, which is dependent on receipt of funds from funding agencies.

5. Economic dependence

The board is dependent upon Yukon government transfers for continuing operations.

M. McKay & Associates Ltd.
Certified General Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2017

6. Unrestricted net assets

The Board may retain up to 15% of the transfer from the Yukon Government as a closing surplus to assist in fulfilling its mandate in subsequent years. Furthermore, upon further review, the Yukon Government may request repayment of any ineligible expenditures.

7. 2014 surplus

The Yukon Government, at its discretion, may ask for the remaining balance of the surplus from March 31, 2014 that has not been utilized.

8. Supplementary information

The attached Schedule A is not required under Canadian accounting standards for not-for-profit organizations. The audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The amounts are based on the information provided by management and no assurance is placed on the individual program revenue and expenditure allocations.

M. McKay & Associates Ltd.
Certified General Accountants

YUKON GEOPRAPHICAL PLACE NAMES BOARD
REVENUES, EXPENSES, AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 2017
Supplementary Schedule

SCHEDULE A - GENERAL OPERATIONS

	2017	2016
Revenue		
Government of Yukon	$ 77,294	$ 75,798
CYFN Documentation	5,000	18,000
Interest Income	-	341
	$ 82,294	$ 94,139
Expenses		
Documentation	5,000	30,056
Secretariat	23,831	23,062
Honoraria	15,000	14,300
Annual Report	5,025	5,489
Rent Expense	4,920	4,900
Professional Fees/Audit	4,510	4,510
Travel	3,827	3,686
Meals, Incidentals, Per diems	2,562	2,688
Website Maintenance	9,615	2,434
Accomodation	992	1,432
Postage	1,088	774
CPP Expense	728	708
Bank Charges	111	150
Meeting Room/refreshments	224	142
Workers' Compensation	73	67
Office Supplies	-	42
	77,503	94,441
Excess (deficiency) of revenues over expenses	4,790	$ (300)
Balance, beginning of year	(300)	-
Balance, end of year	$ 4,491	$ (300)

The Government of Yukon agreement allows a surplus of 15% of current year funding	11,594
Current Year Surplus	4,491
Excess above allowable amount	-

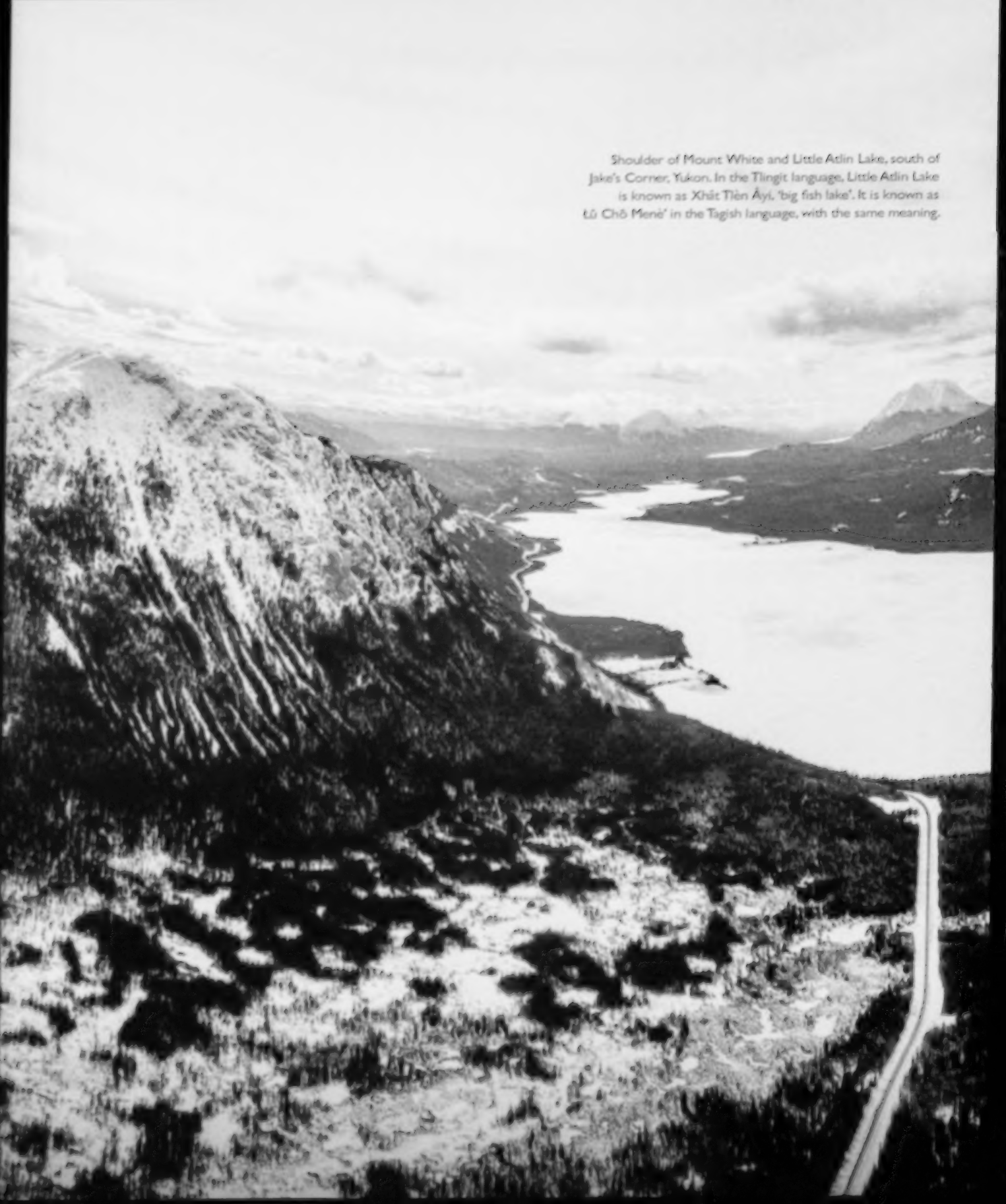
M. McKay & Associates Ltd.
Certified General Accountants

YUKON GEOPRAPHICAL PLACE NAMES BOARD
REVENUES, EXPENSES, AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 2017
Supplementary Schedule

SCHEDULE B - 2014 SURPLUS

	2017	2016
Revenue		
	$ -	$ -
Expenses		
Documentation	6,943	5,677
Geographic Names Conference	-	12,071
	$ 6,943	$ 17,748
Excess (deficiency) of revenues over expenses	$ (6,943)	$ (17,748)
Balance, beginning of year	60,081	77,829
Balance, end of year	$ 53,138	$ 60,081

M. McKay & Associates Ltd.
Certified General Accountants



Shoulder of Mount White and Little Atlin Lake, south of Jake's Corner, Yukon. In the Tlingit language, Little Atlin Lake is known as Xhát Tlèn Âyi, 'big fish lake'. It is known as Łū Chō Menè' in the Tagish language, with the same meaning.

yukonplacenames.ca